## REMARKS

By the above amendment, a new dependent claim 22 dependent upon claim 1 and further defining features of the main pole in accordance with the features recited in claim 17 has been presented.

As to the requirement for restriction to one of the inventions identified as Invention I - claim 17, drawn to a method of manufacturing a thin film magnetic perpendicular recording head and Invention II - claims 1 - 16 and 18 - 21, drawn to a thin film magnetic head and system, the requirement for restriction is traversed insofar as it is applicable to the present claims.

In setting forth the requirement for restriction, the Examiner indicates that Inventions I and II are related as process of making and product made and sets forth the requirements for showing distinctness in accordance with MPEP §806.05(f) which requirements are in terms of (1) the process <u>as claimed</u> and (2) the product <u>as claimed</u>. The Examiner contends that in the instant case, the product can be made by a process such as wet etching, etc. Irrespective of the contentions by the Examiner, by the present amendment, dependent claim 22 has been presented which corresponds to the features of Invention I of claim 17, dependent upon claim 1 of Invention II and requiring the feature of an <u>ion milled etched main pole</u>, such that applicants submit that contrary to the Examiner's contention, the <u>product as claimed</u> in claim 22 of an "ion milled etched main pole" when considered with parent claim 1 of Invention II, <u>can not be made</u> by another and materially different process such as "wet etching" than that of the <u>process as claimed</u> in claim 17 of Invention I. Thus, applicants submit that the Examiner can no longer show distinctness in accordance with MPEP §806.05(f) and the requirement for restriction should be withdrawn.

In order to provide a complete response to the restriction requirement, applicants provisionally elect, with traverse, Invention II including claims 1 - 16 and 18 - 22.

As to the requirement for election of one of the alleged patentably distinct species of the claimed invention identified by the Examiner as Specie I - Figs. 6 - 14B; Specie II - Fig. 15; Specie III - Fig. 16; Specie IV - Fig. 17; Specie V - Fig. 18; Specie VI - Fig. 19; and Specie VII - Figs. 20A - 23; such requirement is traversed in that applicants submit that generic claims are present in this application, which claims are not rejected over prior art and therefor, are considered allowable.

It is noted that the Examiner has not indicated that generic claims are present, and applicants submit that at <u>least independent claims 1, 2, 18 and 19 are generic or sub-generic</u>, at least with respect to the claims dependent therefrom. As recognized by the Examiner, upon allowance of generic claims, directed to additional species are necessary considered. Thus, applicants request withdrawal of the election of species requirement.

In order to provide a complete response to the election requirement, applicants provisionally elect, with traverse, Specie I - Figs. 6 - 14B and submit that claims 1 - 12, 15, 16 and 18 - 22 are readable thereon.

In view of the above amendments and remarks, withdrawal of the restriction and election requirement are respectfully requested and favorable action with respect to all claims present in this application is solicited.

To the extent necessary, applicants petition for an extension of time under 37 CFR 1.136. Please charge any shortage in the fees due in connection with the filing of this paper, including extension of time fees, to the deposit account of Antonelli,

Terry, Stout & Kraus, LLP, Deposit Account No. 01-2135 (Case: 1021.43049X00), and please credit any excess fees to such deposit account.

Respectfully submitted,

ANTONELLI, TERRY, STOUT & KRAUS, LLP

Melvin Kraus

Registration No. 22,466

MK/jla (703) 312-6600